

I N S T R U C T I O N S

As per CGS 12-63, the assessor must determine the "present true and actual value" and in determining such value may use the accepted methods of comparable sales, cost less depreciation and income capitalization.

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File --

All owners of taxable personal property.

Declaration --

1. Owners of:

- a. **Non-Connecticut registered motor vehicles**
- b. **Horses, ponies and thoroughbreds**
- c. **Mobile manufactured home** -not assessed as real estate

2. Businesses, occupations, farmers, and professionals

need to complete: (Commercial and cost information is not open to public inspection)

- Lessee's Listing Report (page 5).
- Disposal, Sale or Transfer of Property Report (page 6)
- Business Data (page 2).
- Taxable Property Information (pages 3-5).
- **Sign the Declaration of Personal Property Affidavit** on page 7.

3. Lessors need to complete: (Commercial and cost information is not open to public inspection)

- Lessor's Listing Report (pages 5)
- Business Data (page 2).
- Taxable Property Information (pages 3-5).
- **Sign the Declaration of Personal Property Affidavit** on page 7.

Filing Requirements --

1. The Personal Property Declaration must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
2. **A Personal Property Declaration not filed will result in a value determined by the Assessor.**
3. Declarations filed with "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration.
4. Manufacturing machinery and equipment or biotechnology machinery and equipment eligible for exemption under CGS 12-81 (72) & (76) were previously declared under Codes 13 & 15. Those items are declared under Code 13 for all years.

Penalty Of 25% is Applied --

1. When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
2. When declarations are submitted after November 1 [See 1. under Filing Requirements] and an extension has **NOT** been granted (see Extensions below) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as

defined in C.G.S. Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.

3. When an extension is granted (see Extensions below) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery, and the assessment as determined by the originally filed declaration.

Exemptions-

1. On page 2 check the box adjacent to the exemption you are claiming.
2. **Note** that several exemptions require an additional application in order to receive that exemption. Please request the form number noted from the Assessor's Office. The Manufacturers Machinery & Equipment Exemption Claim form & its itemized lists for Code 13 property may be requested if not included with this declaration.
3. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

Signature Required --

1. The owners shall sign the declaration (page 7).
2. The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to or notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

Extension --

The Assessor may grant a filing extension **for good cause** (CGS §12-42). If a request for an extension is needed, you need to contact the Assessor in writing by **November 1** [See 1. under Filing Requirements].

Audit --

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

**Before Filing
Make Copies of Completed Declaration for Your
Records**

Example of how to complete the tables on pages 5 and 6

How should the following be declared?

June 2009, you bought a desk for \$300 and a chair for \$80. In October 2009 you buy a display rack for \$400. You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business. A friend gave you a used bookcase, in February 2011, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11	50	95%	48
10-1-10	400	90%	360
10-1-09	380	80%	304
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

**Assessor's
Use Only**

#16

PERSONAL PROPERTY DECLARATION

COMMERCIAL AND FINANCIAL INFORMATION IS NOT OPEN TO PUBLIC INSPECTION.

LEGAL NAME

Under which business is being conducted. NOTE: A trade name is not a legal name.

DBA(S)

STREET LOCATION

MAILING ADDRESS

STREET NAME AND NUMBER, OR PO BOX NUMBER

TOWN

STATE

ZIP CODE

BUSINESS DATA for businesses, services, professions, retailers, and lessors.

DIRECT QUESTIONS TO:

Person's Name

Company's Name

Address

City/State/Zip

Phone / Fax

() ()

() ()

() ()

() ()

Description of Business

How many employees work at this location?

Date your business began in Hartford?

How many square feet does your firm occupy at this location?

Sq. ft.

Owned

Leased

LOCATION OF ACCOUNTING RECORDS:

TYPE OF OWNERSHIP:

☐ Sole proprietor

☐ LLC

☐ Corporation

☐ Partnership

☐ Other-describe

TYPE OF BUSINESS:

☐ Manufacturer

☐ Wholesale

☐ Service

☐ Profession

☐ Retail/Mercantile

☐ Tradesman

☐ Lessor

☐ Other-Describe

PLEASE ANSWER THE FOLLOWING:

In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 month? If yes, identify by specific months, code, cost, location(s) to an **attached sheet**.

Yes

☐

No

☐

Are there any other businesses operating from your address here in Hartford? If yes, list name and mailing address (if different) on **attached sheet**.

☐

☐

Does the business or businesses listed on your **attached sheet** have any personal property **not** included in this declaration? If yes, include on **attached sheet**.

☐

☐

CHECK THE BOX NEXT TO ANY EXEMPTION YOU ARE CLAIMING

☐ Mechanic's Tools (I): \$500 exemption

ALL OF THE FOLLOWING EXEMPTIONS REQUIRE A SEPARATE APPLICATION AND/OR CERTIFICATE TO BE FILED WITH THE ASSESSOR BY NOVEMBER 1, 2011.

☐ Water Pollution or Air Pollution control equipment (J): must provide a copy of the Ct DEP Certificate

☐ Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone (G+H): Exemption application M-55

☐ New manufacturing machinery and equipment; Code #13 on page 3 (N): Exemption application M-65

Assessor's Use Only

Code

Exemption

TAXABLE PROPERTY INFORMATION

1. All data reported should be:

- a. Actual acquisition costs including any additional charges for transportation and installation. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
- b. Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
2. Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made November 13, 2010 is reported in the year ending October 1, 2011).
3. Computerized filings are acceptable as long as all information is reported in the prescribed format.

#9 Motor vehicles Unregistered motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17. If more than three, copy and attach additional sheets.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value	Code
									#9
									#9
									#9

**Assessor's
Use Only**

Instructions for Machinery & Equipment Codes 10 and 13

Machinery defined as non-eligible for exemption is declared under Code 10 and is reported on the annual Personal Property Declaration only.

All property previously defined as Code 13, Code 15a and code 15b are now combined under Code 13. Please note the exemption claim form is separate.

This form must be completed in its entirety, including the itemized listing of manufacturing machinery & equipment by year of acquisition. Failure to do so will result in additional taxable liabilities.

#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (72) & (76) for exemption

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
PRIOR YRS		30%	
Total		Total	

#13 – Manufacturing machinery & equipment eligible under CGS 12-81 (72) & (76) for exemption – also complete exemption claim.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
PRIOR YRS		30%	
Total		Total	

#10

#13

#16 Furniture, fixtures and equipment Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, telephone answering machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
PRIOR YRS		30%	
Total		Total	

#16a Telephone systems, copiers/duplicators & facsimile machines Excluding furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, telephone answering machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
PRIOR YRS		20%	
Total		Total	

#16

#16a

#19 Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, screwdriver, etc.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#20 Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986.). Bundled software is taxable and must be included.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
Prior Yrs		20%	
Total		Total	
COMPUTERS			

#21 Telecommunications Equipment including but not limited to telecommunications controllers & control frames, relay, switching and processing equipment and/or telecommunications equipment deemed technologically advanced by the Assessor

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
PRIORYRS		20%	
Total		Total	

EXCLUDING furniture, fixtures, computer equipment, cables, conduits, antennae, towers, batteries, generators, or any other equipment **NOT** deemed technologically advanced by the Assessor

#22 Cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating, telephone companies, water and water power companies. Poles, towers, underground mains, wires, etc., of gas, heating, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).

DPUC regulated utilities check this box ☐

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		%	
10-1-10		%	
10-1-09		%	
10-1-08		%	
10-1-07		%	
10-1-06		%	
10-1-05		%	
PRIOR YRS		%	
Total		Total	

23 – Expensed Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.) Any supply incorporated into a “for sale” item shall be considered inventory and as such exempt [12-81 (54).]

Year Ending	Total Expended	# of Months	Average Monthly
10-1-11			
The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business in the previous assessment year (12 months maximum).			

#24 – All other goods, chattels and effect Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories (e.g. video tapes, vending machines, pinball games, video games, coffee makers, water coolers, carpenter's tools, leasehold improvements, billboards, signs etc.). [Describe briefly _____]

#24 – All other goods, chattels and effect (except video tapes)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
PRIOR YRS		30%	
Total		Total	

#24a – Rental video tapes

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
PRIOR YRS		20%	
Total		Total	
Average number of video tapes on hand _____			

Assessor's Use Only

#19 |

#20 |

#21 |

#22 |

#23 |

#24 |

#24a |

LESSOR'S REPORT (Lessor: One, who leases property to another, also includes rented, consigned, or loaned items.)
COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

	Lessee #1		Lessee #2		Lessee #3	
Name of Lessee						
Lessee's address						
Physical location of equipment						
Full equipment description						
Is equipment self manufactured						
Acquisition date						
Retail selling price new at time of lease signing.						
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, specify from whom						
Date of such purchase, etc.						
If original asset cost was changed by this transaction, give details.						
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	
Lease Term: Begin and end dates						
Monthly contract rent						
Monthly maintenance costs if included in monthly payment above						
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

LESSEE'S REPORT (Lessee: One who leases from another but for purposes of this report, also include **all** leased, borrowed, consigned, loaned, rented or stored items in your possession.)

Pursuant to Connecticut General Statutes §12-57a, all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines, display stands or cases, display coolers or refrigerators etc.

Yes **No**

☐ Did you dispose of any leased items that were in your possession as of last October 1? If yes, enter a description of the property and the date of disposition in the space to the right. Use page 6, if needed.

☐ Did you acquire any of the leased items that were in your possession as of last October 1? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right. Use page 6, if needed.

☐ **IMPORTANT** Is the cost of any of the equipment listed below, declared on page 3 or 4 of this declaration? **If yes**, note year in the 'Year Included' column **and** list cost in the 'Acquisition Cost' column.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

Lease Number	Owners Name and MAILING ADDRESS	Item Description/ Model No.	Serial #	Year of Mfg.	Capital Lease (Yes/No)	Lease Term Beg/End	Monthly Rent	Acquisition Cost	Year included on pg. 4-5

BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS

If you no longer own the business noted on page 1, you do not need to complete this entire Declaration. **However**, you must **complete, sign** and **return** the affidavit below, **with supporting documentation** to the Assessor no later than November 1, 2011.

AFFIDAVIT OF BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS OR PROPERTY

I _____ of _____ at _____
Business or property owners name Business Name (if applicable) Street location in Hartford
With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):
Date

SOLD TO:

Name

Address

MOVED TO:

City/Town and State to where business or property was moved

Address

TERMINATED:

Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

Signature

Print name

DETAIL LISTING OF DISPOSED ASSETS

If you disposed of, sold or transferred a portion of the property included in last year's filing, then complete the following.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

Date Removed	Description of Item	Date Acquired	Acquisition Cost

RECONCILIATION OF FIXED ASSETS

Assets declared last October 1 _____

Assets disposed of since last October 1* - _____

Assets added since last October 1 + _____

Assets declared this year = _____

Amount of equipment expensed last year _____

Capitalization Threshold** _____

* Complete the Detail Listing Of Disposed Assets above

** Dollar amount at which an expenditure is posted as an asset instead of an expense

ACCOUNT NUMBER: _____

LEGAL NAME

Under which business is being conducted. NOTE: A trade name is not a legal name.

DBA(S) _____

STREET LOCATION: [in Hartford, include street number] _____

MAILING ADDRESS

STREET NAME AND NUMBER, OR PO BOX NUMBER

TOWN

STATE

ZIP CODE

Net Depreciated Value From pages 3 & 4	Property Codes and Descriptions	
	# 9	Unregistered Motor Vehicles
	#10	Machinery & Equipment
	#13	Newly Acquired Manufacturing Machinery & Equipment
	#16	Furniture & Fixtures
	#16a	Telephone Systems/ Copiers/ Fax
	#19	Mechanics Tools
	#20	Electronic Data Processing Equipment
	#21	Telecommunications Equipment
	#22	Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,
	#23	Average Supplies
	#24	All Other Goods, Chattels, and effect

Assessor's Use Only	
# 9	
#10	
#13	
#16	
#16a	
#19	
#20	
#21	
#22	
#23	
#24	

Assessor's Use Only				
Total Gross Assessment: all codes #9 through #24			Total Gross Assessment	
Penalty: descriptions on page 1 REASON(S) FOR PENALTY:			+ Penalty	
Exemption(s) granted:				
			- Total Exemption(s)	
Total Net Assessment			= Total Net Assessment	

THIS FORM MUST BE SIGNED

(and in some cases witnessed before it may be filed with the Assessor.)

AFFIDAVIT

Avoid Penalty, Have The Personal Property Declaration Which Is Signed By An Agent Notarized.

AFFIDAVIT

I DO HEREBY declare under penalty of false statement that the foregoing list, according to the best of my knowledge, remembrance and belief, is a true statement of all my property liable to taxation. I also declare under penalty of false statement that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes (§ 12-49 C.G.S.).

Owner's

Signature

X

Dated

Print owner's name if signed by agent

I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge sufficient to file a proper declaration for him in accordance with the provisions of §12-50 C.G.S.

Agent's

Signature

Dated

Witness of agent's sworn statement

Subscribed and sworn to before me:

Dated

Assessor or staff member, City Clerk, Justice of the Peace, Notary Public
or Commissioner of Superior Court

IMPORTANT

If you no longer own the business noted below, please follow the instructions on page 6.

Your check-off list for filing this personal property declaration:

- ☐ Read the instructions, page 1.
- ☐ Complete all appropriate sections of this Declaration.
- ☐ Sign and date this Declaration, page 7.
- ☐ Make a copy of your completed Declaration.
- ☐ Return the entire Declaration to our office on or before November 1, 2011.

Failing to file by November 1, 2011 will result in a 25% penalty. If you need an extension of time to file, contact our office in writing prior to November 1, 2011. An extension for good cause may be granted at the sole discretion of the Assessor.

Questions:

Direct questions concerning this declaration to the Assessor's office at:

Telephone: (860) 757-9646

City of Hartford
Department of Finance
Assessment Division
550 Main Street
Hartford, Connecticut 06103



OCTOBER 1, 2011 Declaration of Personal Property

Address Service Requested

Account :

Location :

TO:

This is your declaration of personal property that you own in the **City Of Hartford**
This is your **only** notification to file by November 1, 2011.